

District 3: Carteret, Duplin, Harnett, Johnston, Onslow, Pender, Sampson, Wayne.

District 4: Chatham, Durham, Orange, Randolph, Wake.

District 5: Alleghany, Ashe, Davidson, Davie, Forsyth, Stokes, Surry, Yadkin.

District 6: Alamance, Caswell, Guilford, Rockingham.

District 7: Bladen, Brunswick, Columbus, Cumberland, Hoke, New Hanover, Robeson.

District 8: Anson, Cabarrus, Lee, Montgomery, Moore, Richmond, Rowan, Scotland, Stanly, Union.

District 9: Iredell, Lincoln, Mecklenburg, Wilkes.

District 10: Alexander, Avery, Burke, Caldwell, Catawba, Cleveland, Gaston, Watauga.

District 11: Buncombe, Cherokee, Clay, Graham, Haywood, Henderson, Jackson, Macon, Madison, McDowell, Mitchell, Polk, Rutherford, Swain, Transylvania, Yancey."

Sec. 2. G. S. 163-103, as amended by Chapter 7, Extra Session Laws of 1966, shall remain in full force until January, 1969, for the sole purpose of governing the filling of any vacancy occurring in the term of office which ends in January, 1969.

Sec. 3. All laws and clauses of laws in conflict with this Act are hereby repealed.

Sec. 4. This Act shall be effective upon its ratification.

In the General Assembly read three times and ratified, this the 4th day of July, 1967.

S. B. 183

CHAPTER 1110

AN ACT TO MAKE TECHNICAL REVISIONS TO CHAPTERS 105, 119, 18 AND 53A OF THE GENERAL STATUTES PERTAINING TO THE REVENUE LAWS OF NORTH CAROLINA.

The General Assembly of North Carolina do enact:

Section 1. The Inheritance Tax Article of the Revenue Act, being Article 1 of Chapter 105 of the General Statutes, is hereby amended by:

(a) Rewriting and subdividing the first paragraph of subdivision (5) of G. S. 105-2 to read as follows:

"(5) (a) For purposes of this Article, the term 'general power of appointment' means a power which is exercisable in favor of the decedent, his estate, his creditors, or the creditors of his estate; except that:

1. A power to consume, invade or appropriate property for the benefit of the decedent which is limited by an ascertainable standard relating to the health, education, support or maintenance of the decedent shall not be deemed a general power of appointment.

2. A power of appointment which is exercisable by the decedent only in conjunction with another person:

a. If the power is not exercisable by the decedent except in conjunction with the creator of the power, such power shall not be deemed a general power of appointment.